

Order

Michigan Supreme Court
Lansing, Michigan

March 23, 2022

Bridget M. McCormack,
Chief Justice

163742

Brian K. Zahra
David F. Viviano
Richard H. Bernstein
Elizabeth T. Clement
Megan K. Cavanagh
Elizabeth M. Welch,
Justices

VECTREN INFRASTRUCTURE SERVICES
CORP., successor-in-interest to MINNESOTA
LIMITED, INC.,
Plaintiff-Appellee,

v

SC: 163742
COA: 345462
Ct of Claims: 17-000107-MT

DEPARTMENT OF TREASURY,
Defendant-Appellant.

On order of the Court, the application for leave to appeal the September 30, 2021 judgment of the Court of Appeals is considered. We direct the Clerk to schedule oral argument on the application. MCR 7.305(H)(1).

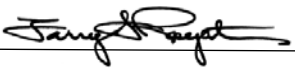
The appellant shall file a supplemental brief within 42 days of the date of this order addressing: (1) whether the taxpayer established by clear and cogent evidence that “the business activity attributed to it in this state ‘is out of all appropriate proportion to the actual business activity transacted in this state and leads to a grossly distorted result’ ” under MCL 208.1309(3) of the Michigan Business Tax Act, MCL 208.1101 *et seq.*; (2) whether application of the statutory formula in this case runs afoul of the Due Process and Commerce Clauses incorporated in the statute because it does not fairly determine the portion of income from the sale of a business attributed to in-state activities; and (3) whether remand for the parties to determine an alternate method of apportionment conflicts with MCL 208.1309(2), which vests exclusive authority to approve an alternate method of apportionment in the Department of Treasury. In the brief, citations to the record must provide the appendix page numbers as required by MCR 7.312(B)(1). The appellee shall file a supplemental brief within 21 days of being served with the appellant’s brief. A reply, if any, must be filed by the appellant within 14 days of being served with the appellee’s brief. The parties should not submit mere restatements of their application papers.



s0316

I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

March 23, 2022


Clerk